



Loudoun County, Virginia

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County Administration

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At a meeting of the Board of Supervisors of Loudoun County, Virginia, held in the County Government Center, Board of Supervisors' Meeting Room, 1 Harrison St., S.E., Leesburg, Virginia, on Tuesday, April 20, 2004 at 9:30 a.m.

PRESENT: Scott K. York, Chairman
Bruce E. Tulloch, Vice Chairman
James G. Burton
James E. Clem
Eugene A. Delgaudio
Sally Kurtz
Stephen J. Snow
Mick Staton Jr.
Lori L. Waters

IN RE: FINANCE/GOVERNMENT SERVICES COMMITTEE/PROPOSED
AMENDMENTS TO THE CODIFIED ORDINANCES OF LOUDOUN
COUNTY /CHAPTERS 860, 864, 840, 844, 848, 856 & 878 / PENALTIES AND
INTEREST COLLECTED ON DELINQUENT PAYMENTS

Mr. Tulloch moved that the Board of Supervisors approve the recommendations of the Finance/Government Services Committee (a) to adopt the proposed amendments to Section 860.03, Section 840.04, Section 844.99, Section 848.06, Section 856.05, Sections 864.01 and 864.02, and Section 878.06 of the Codified Ordinances of Loudoun County (*Attachments #1 through #7, inclusive*) on an emergency basis effective May 1, 2004; and (b) the Board of Supervisors approve the advertisement of a Public Hearing on the proposed amendments on June 8, 2004 and of its intention to re-adopt the proposed amendments at that time or at its June 15, 2004 business meeting.

Seconded by Mr. Staton.

Voting on the Motion: Supervisors Burton, Clem, Delgaudio, Kurtz, Snow, Staton, Tulloch, Waters, and York - Yes; None – No.

COPY TESTE:

DEPUTY CLERK FOR THE LOUDOUN
COUNTY BOARD OF SUPERVISORS

C:\my documents\resolutions\2004 resolutions\04-20-04 bos resolution –k-delinquent payments

CHAPTER 878
Transient Occupancy Tax

1
2 878.06 SURCHARGE AND INTEREST.

3 If any person fails or refuses to remit to the Commissioner of the Revenue the tax
4 required to be collected and paid under this chapter within the time and in the amount
5 specified in this chapter, there shall be added to such tax by the Treasurer of the County
6 a surcharge of ten percent. Further, if the tax remains delinquent and unpaid ~~for a period~~
7 ~~of one month from the date the same is due and payable, there~~ the Treasurer shall may be
8 ~~added~~ add to the sum of such tax and penalty by the Treasurer interest at the rate of
9 ~~five-sixths of one~~ ten percent per ~~month~~ year, computed on a monthly basis beginning on
10 the first day following ~~on the amount of the tax delinquent for each month or portion thereof~~
11 ~~from~~ the date upon which the tax was due, as provided in ~~this chapter~~ Section 860.03 of the
12 Codified Ordinances.